



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Grant Moyle
DOCKET NO.: 24-04759.001-R-1
PARCEL NO.: 03-35-317-010

The parties of record before the Property Tax Appeal Board are Grant Moyle, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$74,362
IMPR.: \$222,063
TOTAL: \$296,425

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame and brick exterior construction with 3,172 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 430 square foot attached garage. The property also has a 756 square foot detached garage with 516 square feet of storage on the second floor. The property has an approximately 11,325 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties that have the same assessment neighborhood code as the subject and are located less than one mile from the subject property.

¹ The Board finds the best description of the subject property is found in the subject's proper record card provided by the board of review that contained a schematic diagram, dimensions of the improvements and dimensions of the subject's site, which was not refuted by the appellant.

The comparables have sites that range in size from 6,100 to 11,343 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,383 to 4,208 square feet of living area. The dwellings were built from 2003 to 2020. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and garage ranging in size from 390 to 802 square feet of building area. The comparables sold from January 2021 to July 2023 for prices ranging from \$715,000 to \$1,035,000 or from \$211.35 to \$266.61 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$265,000, which would reflect a market value of \$795,080 or \$250.66 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,425. The subject's assessment reflects a market value of \$899,364 or \$280.38 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a copy of the appellant's grid analysis depicting corrections to the appellant's site sizes, indicating the sites range in size from 7,848 to 11,761 square feet of land area. The board of review also disclosed the appellant's comparable #3 has basement finish.

In support of its contention of the correct assessment the board of review submitted information on six comparable properties that have the same assessment neighborhood code as the subject and are located within .81 of a mile from the subject property. The comparables have sites that range in size from 7,848 to 12,632 square feet of land area. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,156 to 3,476 square feet of living area. The dwellings were built from 1994 to 2007. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one to two fireplaces and a garage ranging in size from 421 to 851 square feet of building area. The comparables sold from June 2022 to March 2024 for prices ranging from \$865,000 to \$1,135,000 or from \$253.52 to \$359.63 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 14 comparable sales for the Board's consideration. The Board has given less weight to the comparables submitted by the appellant, as well as board of review comparable #6 due to their sale dates occurring in 2021 or 2022, less proximate in time to the January 1, 2024 assessment date than other sales in the record and/or they differ from the subject in dwelling size. The Board has also given less weight to board of review comparable #3 which appears to be an outlier due to its significantly higher sale price of \$1,135,000 or \$359.63 per square foot of living area, including land, in relation to the other sales in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #4 and #5, which sold more proximate to the lien date at issue and are similar to the subject in location, site size, dwelling size, design and age. However, these four comparables each lack an additional detached garage with storage area on the second floor, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, three of the four comparables have basement finish, unlike the subject, suggesting downward adjustments for this difference would be necessary. Nevertheless, these four properties sold from January 2023 to March 2024 for prices ranging from \$865,000 to \$950,000 or from \$253.52 to \$293.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$899,364 or \$280.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 19, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Grant Moyle
306 Oaklawn
Elmhurst, IL 60216

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187